Bhanero Textile Mills Limited

Condensed Interim Statement of Financial Position (Un-Audited)
As at December 31, 2025

	December 31, 2025	Jun 30, 2025
	Un-Audited	Audited
EQUITY AND LIABILITIES	Rupees	Rupees
SHARE CAPITAL AND RESERVES		
Authorized capital		
6,000,000 (June 30, 2025: 6,000,000) ordinary shares of Rs.10 each	**60,000,000**	60,000,000
Issued, subscribed and paid up capital	**30,409,640**	30,409,640
Share premium	**108,598,461**	108,598,461
Reserves	**9,000,000,000**	9,000,000,000
Loan from directors and sponsors	**183,118,200**	183,118,200
Unappropriated profit	**1,681,044,995**	1,640,029,176
	11,003,171,296	10,962,155,477
NON CURRENT LIABILITIES		
Long term financing - secured	**3,467,311,292**	2,988,011,357
Staff retirement benefits	**432,267,278**	413,323,013
Deferred government grant	**486,445,908**	558,708,185
	4,386,024,478	3,960,042,555
CURRENT LIABILITIES		
Trade and other payables	**3,326,943,609**	3,117,714,669
Unclaimed dividend	**1,831,650**	1,831,650
Accrued interest/markup	**134,583,110**	82,354,892
Short term borrowings - secured	**8,276,473,645**	7,908,084,420
Current portion of non current liabilities	**901,970,276**	892,828,966
	12,641,802,290	12,002,814,597
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	**28,030,998,064**	26,925,012,629

	December 31, 2025	Jun 30, 2025
	Un-Audited	Audited
ASSETS	Rupees	Rupees
NON CURRENT ASSETS		
Property, plant and equipment	**9,019,285,530**	8,857,084,233
Long term investments	**375,000,000**	-
Long term deposits	**65,237,929**	65,237,929
	9,459,523,459	8,922,322,162
CURRENT ASSETS		
Stores, spares and loose tools	**289,913,740**	284,877,976
Stock in trade	**11,088,357,740**	12,016,094,917
Trade debts	**3,766,328,338**	3,635,024,902
Short term investments	**567,102,030**	-
Loans and advances	**71,083,085**	79,291,143
Trade deposits and prepayments	**462,104,815**	901,656,182
Other receivables	**50,023,073**	67,621,057
Advance income tax	**559,171,007**	450,212,786
Sales tax refundable	**913,951,395**	396,074,692
Cash and bank balances	**803,439,382**	171,836,812
	18,571,474,605	18,002,690,467
TOTAL ASSETS	**28,030,998,064**	26,925,012,629

Bhanero Textile Mills Limited

Condensed Interim Statement of Profit or Loss (Un-Audited)
For The Half Year Ended December 31, 2025

	Half Year Ended		Quarter Ended	
	December 31, 2025	December 31, 2024	**December 31, 2025**	December 31, 2024
	Rupees	Rupees	**Rupees**	Rupees
Sales	**15,959,996,566**	17,013,043,972	**7,699,534,591**	8,331,841,718
Cost of sales	**(14,545,406,546)**	(15,613,473,406)	**(7,022,724,881)**	(7,688,085,457)
Gross profit	**1,414,590,020**	1,399,570,566	**676,809,710**	643,756,261
Distribution cost	**(371,091,593)**	(374,416,713)	**(185,746,669)**	(166,902,074)
Administrative expenses	**(202,461,735)**	(195,214,158)	**(104,729,480)**	(97,324,129)
	(573,553,328)	(569,630,871)	**(290,476,149)**	(264,226,203)
Other income	**57,052,927**	64,956,798	**32,995,596**	33,307,464
	898,089,619	894,896,493	**419,329,157**	412,837,522
Other operating expenses	**(12,908,873)**	(20,306,334)	**(6,048,903)**	(10,137,890)
Finance cost	**(636,465,192)**	(603,313,452)	**(294,904,135)**	(267,439,897)
	(649,374,065)	(623,619,786)	**(300,953,038)**	(277,577,787)
Profit before levies and taxation	**248,715,554**	271,276,707	**118,376,119**	135,259,735
Levies	**(207,699,735)**	(218,010,644)	**(104,967,855)**	(106,545,670)
Profit before taxation	**41,015,819**	53,266,063	**13,408,264**	28,714,065
Taxation	**-**	-	**-**	-
Profit after taxation	**41,015,819**	53,266,063	**13,408,264**	28,714,065
Earning per share - basic & diluted	**13.49**	17.52	**4.41**	9.57

Bhanero Textile Mills Limited

Condensed Interim Statement of Comprehensive Income (Un-Audited)
For The Half Year Ended December 31, 2025

	Half Year Ended		Quarter Ended	
	December 31, 2025	December 31, 2024	**December 31, 2025**	December 31, 2024
	Rupees	Rupees	**Rupees**	Rupees
Profit for the period after taxation	**41,015,819**	53,266,063	**13,408,264**	28,714,065
Other comprehensive income	-	-	-	-
Total comprehensive Income for the period	**41,015,819**	53,266,063	**13,408,264**	28,714,065

Bhanero Textile Mills Limited

Condensed Interim Statement of Changes in Equity (Un-Audited)
For The Half Year Ended December 31, 2025

	Share capital	Share premium	Reserve for issue of shares	Revenue Reserves		Loan from directors and sponsors	Total
				General reserve	Unappropriated profits		
	Rupees						
Balance as at July 01, 2024 - Audited	30,409,640	108,598,461	-	9,000,000,000	1,543,487,381	180,618,200	10,863,113,682
Comprehensive income							
Profit after taxation	-	-	-	-	53,266,063	-	53,266,063
Other comprehensive income	-	-	-	-	-	-	-
	-			-	53,266,063	-	53,266,063
Loan proceeds from directors and sponsors	-	-	-	-	-	2,500,000	2,500,000
Balance as at December 31, 2024-(Un-Audited)	30,409,640	108,598,461	-	9,000,000,000	1,596,753,444	183,118,200	10,918,879,745
Balance as at July 01, 2025 - Audited	**30,409,640**	**108,598,461**	**-**	**9,000,000,000**	**1,640,029,176**	**183,118,200**	**10,962,155,477**
Comprehensive income							
Profit after taxation	-	-	-	-	**41,015,819**	-	**41,015,819**
Other comprehensive income	-	-	-	-	-	-	-
	-	-	-	-	**41,015,819**	-	**41,015,819**
Loan proceeds from directors and sponsors	-	-	-	-	-	-	-
Balance as at Decmber 31, 2025-(Un-Audited)	**30,409,640**	**108,598,461**	**-**	**9,000,000,000**	**1,681,044,995**	**183,118,200**	**11,003,171,296**

Bhanero Textile Mills Limited

Condensed Interim Statement of Cash Flows (Un-Audited)
For The Half Year Ended December 31, 2025

		December 31, 2025	December 31, 2024
		Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and taxation		248,715,554	271,276,707
Adjustments for:			
Depreciation on property, plant and equipment		431,157,402	438,079,331
Provision for employees' benefits		74,040,000	68,910,000
Provision for bad debts		-	-
Gain on disposal of property, plant and equipment		(97,734)	(1,075,510)
Changes in fair value of short term investments		(4,602,030)	-
Finance cost		636,465,192	603,313,452
Operating cash flows before changes in working capital		1,385,678,384	1,380,503,980
Working capital changes			
Inventories		922,701,413	565,420,274
Trade debts		(131,303,436)	88,363,597
Loans and advances		8,208,058	(292,227)
Trade deposits & prepayments		439,551,367	(452,724,790)
Other receivables		17,597,984	(32,797,533)
Sales tax refundable		(517,876,703)	151,440,289
Trade and other payables		209,228,940	424,434,961
		948,107,623	743,844,571
Cash generated from operations		2,333,786,007	2,124,348,551
Finance cost paid		(584,236,974)	(825,137,704)
Employees' benefits paid		(55,095,735)	(18,630,149)
Income taxes paid		(316,657,956)	(232,911,401)
Long term deposits - net		-	-
		(955,990,665)	(1,076,679,254)
Net cash generated from operating activities	A	1,377,795,342	1,047,669,297
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of property, plant and equipment		2,966,102	4,000,000
Additions in property, plant and equipment		(596,227,067)	(107,042,233)
Long term investments		(375,000,000)	-
Short term investments		(562,500,000)	-
Net cash used in investing activities	B	(1,530,760,965)	(103,042,233)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long term financing		(353,086,000)	(315,159,311)
Proceeds from long term loans		769,264,968	-
Loans received from directors and sponsors		-	2,500,000
Short term borrowings- net		368,389,225	(837,006,030)
Dividend paid		-	-
Net cash generated from / (used in) financing activities	C	784,568,193	(1,149,665,341)
Net Increase/ (decrease) in cash and cash equivalents	A+B+C	631,602,570	(205,038,277)
Cash and cash equivalents at the beginning of the period		171,836,812	736,372,277
Cash and cash equivalents at the end of the period		803,439,382	531,334,000